

# STATE OF ILLINOIS

## INTERNAL AUDIT ADVISORY BOARD

Web Address: [HTTP://SIAAB.AUDITS.UILLINOIS.EDU](http://SIAAB.AUDITS.UILLINOIS.EDU)

### MINUTES

**Board Meeting December 13, 2007**

#### Call to Order

The regular meeting of the State Internal Audit Advisory Board (SIAAB) was held on December 13, 2007 at the Capital City Center, Springfield, Illinois, Room 104 with video conferencing available at the JRTC, Chicago, Illinois, Room 9035. Chair Lesslie D. Morgan called the meeting to order at 10:07 a.m. Per Ms. Morgan's request, Denise Behl, Financial/Compliance Internal Auditor at the Office of the Attorney General attended and recorded the minutes.

#### Roll Call

##### **Members Present**

- Lesslie D. Morgan, Chair – Office of the Attorney General (In Person/CMS Video Conference Room #104 Capital City Center, Springfield)
- Rusti Cummings, Vice-Chair – Office of the Comptroller (In Person/CMS Video Conference Room #104 Capital City Center, Springfield)
- Barbara Ringler - Office of the Treasurer (In Person/CMS Video Conference Room #104 Capital City Center, Springfield)
- Carol Kraus - Governor's Office of Internal Audit (In Person/CMS Video Conference Room #104 Capital City Center, Springfield)
- Nancy Bowyer – New Acting Chief Internal Auditor Office of the Secretary of State (In Person/CMS Video Conference Room 9035, JRTC, Chicago)
- Stell Mallios – Prior Acting Chief Internal Auditor Office of the Secretary of State (In Person/CMS Video Conference Room 9035, JRTC, Chicago)

##### **Members Absent**

None

##### **Guests**

- Denise Behl – Office of the Attorney General (In Person/CMS Video Conference Room #104 Capital City Center, Springfield)

## Minutes

The minutes of the November 14, 2007 board meeting were reviewed by all present. A motion to approve the minutes was made by Ms. Kraus and seconded by Ms. Cummings, and motion carried.

## Reports/Updates

### **CPE Coordinator – Online Peer Review Training Update**

Ms. Morgan stated that no new requests to take the online training course had been received since the last month's meeting. Ms. Morgan stated that the one outstanding individual from the University of Illinois has not yet completed the exam.

### **Board Committees – Quality Assessment Review Updates**

Executive Committee – See Executive Committee meeting below.

Performance Committee – Ms. Cummings stated that information was received from the NIU validator to verify the explanatory paragraph in their opinion had been modified. Ms. Cummings stated that a letter was received from Ms. Moreno for WIU indicating that the explanatory paragraph in their opinion had been modified accordingly. Ms. Cummings stated that the Secretary of State was currently being reviewed by the validator and was anticipated to be completed by the end of December. Ms. Cummings stated that the State Universities Retirement Systems had requested an independent peer review and have submitted the independent and confidentiality statements.

## Old Business

**University Appointment** – No new information available.

**GAO – Governmental Auditing Standards Revisions** – The Board decided to table the discussion on the GAO – Governmental Auditing Standards revisions until the next monthly Board meeting.

**Fiscal Control and Internal Auditing Act** – The Board decided to table the discussion on the Fiscal Control and Internal Auditing Act until the next monthly Board meeting.

**Ethics Officer Update** – Ms. Morgan stated that she sent an email on November 15, 2007 to Carol Kraus, Chief Internal Auditor for the Governor's Office of Internal Audit requesting that she forward the email to the CMS OEIG to notify her of the approval by the SIAAB (on November 14, 2007) that the CMS/Ethics Officer continue to serve as a general point of contact with the OEIG as needed and to work with the OEIG to assure the completion of mandatory annual ethics training. Ms. Morgan reiterated that in the past, members were required to submit evidence that they had taken and completed ethics training provided within their employing

agencies. No additional information has been received from the Ethics Officer. Ms. Kraus stated she would follow-up to determine the Ethics training requirements.

**CPE Sponsor License Renewal** – Ms. Morgan stated that the renewal has been approved for another year.

### New Business

**Calendar Year 2008 Meeting Schedule** – Ms. Morgan distributed the 2008 monthly Board meeting schedule. The schedule was reviewed by all present. A motion to approve the schedule was made by Ms. Kraus and seconded by Ms. Ringler, and motion carried.

**Requests for SIAAB Approval – Subsequent Reviews** – A request for approval to allow Ms. Judy Lazar to perform a subsequent review for IHDA was received. A motion to approve the request was made by Ms. Ringler and seconded by Ms. Bowyer, and motion carried.

A request for approval to allow Ms. Stacy Smith to perform a subsequent review of SURS was received. A motion to approve the request was made by Ms. Kraus and seconded by Ms. Ringler, and motion carried.

### Announcements

The next regular meeting will be January 9, 2008 – 10:00 a.m. at the Capital City Center's Video Conference Room #104, 130 West Mason, Springfield, Illinois. For those attending via video conference in Chicago, the JRTC Room 9035 has been reserved.

The SIAAB by-laws on the website will be updated to reflect the changes adopted for CPE requirements, effective January 1, 2008.

The Calendar Year 2008 monthly Board meeting schedule will be posted on the SIAAB website.

Nominations for the next year Chair and Vice Chair will be held at the monthly SIAAB meeting on January 9, 2008. Elections will be conducted at the February 2008 monthly SIAAB meeting.

### Adjournment

A motion to adjourn the Regular Session was made by Ms. Cummings and seconded by Ms. Kraus. Motion passed at 10:24 a.m.

### Board Committee Meetings

**Performance Committee** – None.

## **Executive Committee –**

The Executive Committee discussed that they have received the report verification for WIU on December 12, 2007 from the Performance Committee. A motion to approve the report verification was made by Ms. Ringler and seconded by Ms. Cummings, and motion carried.

The Executive Committee discussed that they have received the report verification from NIU on December 12, 2007 from the Performance Committee. A motion to approve the report verification was made by Ms. Ringler and seconded by Ms. Cummings, and motion carried.

The Executive Committee discussed that the Secretary of State peer review is currently being conducted by the validator.

A motion to adjourn the Executive Committee meeting was made by Ms. Ringler and seconded by Ms. Cummings. Motion passed at 10:41 a.m.